CHAPTER 2

SHIP'S STORE FILES

There are several files that must be maintained in the ship's store operation. Your manual ship's store files are used to hold important documents and provide a record of each ship's store transaction. Your resale operations management (ROM) files are used to provide a record of the transactions entered in the ROM system database. Without these files the ship's store officer would be unable to keep track of important documents and transactions and would encounter problems when preparing the financial returns.

As a Ship's Serviceman second class you may be required to maintain the ship's store files. To maintain these files properly, you will need to know what is contained in each file and how to use them and keep them up to date. In this chapter we will discuss the ship's store files (including the ROM files).

ROM FILES

All information entered into the ROM system by the user is contained in data files. Each file contains one or more records. Each record contains several fields that are equivalent to the blocks of information shown on manual forms in the file cabinet. The information in these files is added, deleted, or modified by the ROM system based on the information entered by the ROM user. For instance, the ROM cash contribution file lists all cash contributions posted to the ROM during the current accounting period. This file will be changed by the ROM automatically as cash contribution information or data is entered in the ROM system data base.

SSA FILES

Files SSA-1 through SSA-24 will be established and maintained in the ship's store office. The ROM system generates many of the forms used in the ship's store operation. The ROM form is

as valid as the NAVSUP form and the format of both is the same. The following forms are generated by the ROM system:

- Ship's Store Afloat Financial Control Record, NAVSUP Form 235

- Vending Machine Control Record, NAVSUP Form 236

- Ship's Store Inventory Count Sheet, NAVSUP Form 238

- Stock Record, NAVSUP Form 464

- Intra-Store Transfer Data, NAVSUP Form 973

- Journal of Receipts, NAVSUP Form 977

- Journal of Expenditures, NAVSUP Form 978

- Number Control, NAVSUP Form 980

- Retail Price Change, NAVSUP Form 983

- Tax-Free Cigarette Inventory, NAVSUP Form 1234

- Ship's Store Balance Sheet and Profit and Loss Statement, NAVCOMPT Form 153

- Inventory control record

- Outstanding requisition/purchase order control record

The ROM system does not produce all forms used to document transactions. Because of this, documents placed in the SSA files may either be the standard NAVSUP form or the ROM-generated form. For complete procedures on document distribution, you should refer to

appendix C of the *Ships Store Afloat,* NAVSUP P-487.

FILE SSA-1

File SSA-1 is the financial control file. It contains the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. The primary purpose of the NAVSUP Form 235 is to determine accurately whether a ship's store activity is operating within the prescribed monetary limits. The NAVSUP Form 235 must be balanced and closed out at the end of each accounting period and at any other time when directed by the commanding officer.

Preparing the NAVSUP Form 235

In manual recordskeeping, the Ship's Store Afloat Financial Control Record is prepared at the start of the accounting period. A separate column must be kept on the NAVSUP Form 235 for each activity operated aboard ship including the following:

● Each retail store.

● Each different category of vending machine operated by each different person. When there are two or more vending machine operators, separate columns will be kept for machines operated by each person. This will include canned-drink vending machines, cup-type vending machines, and other than drink vending machines.

● Each snack bar operated with columns for snack bar retail items and snack bar manufactured items.

● Each standard Navy clothing store.

The financial control record must be maintained in file SSA-1 during the accounting period and filed in the retained returns at the end of the accounting period.

The Ship's Store Afloat Financial Control Record is also maintained in the ROM files. The ROM-generated NAVSUP Form 235 is similar to the manual NAVSUP Form 235 and provides a financial report as required by the NAVSUP P-487. The ROM system maintains a separate NAVSUP Form 235 for each store. ROM users may print the ROM-generated NAVSUP Form 235 via the resale operations reports function. The resale operations reports menu (fig. 2-1) is accessed from the ROM master menu if selection 11 is made. The ROM will print a copy of the NAVSUP Form 235 once you enter selection 4 from the resale operations reports menu and depress the return/enter key.

Using the NAVSUP Form 235

The NAVSUP Form 235 is shown in figure 2-2. In manual recordskeeping the first entry you make

```
RO0004501        *** RESALE OPERATIONS REPORTS ***

         1. Monthly Transmittal of Receipt Documents
         2. Number Control (NAVSUP Form 980)
         3. Expenditure Invoice Log
         4. Financial Control Record (NAVSUP Form 235)
         5. Journal of Expenditures (NAVSUP Form 978)
            Journal of Receipts (NAVSUP Form 977)
         6. Ship's Store Balance Sheet and Profit and Loss Statement
            (NAVCOMPT Form 153)
         7. Inventory Control Record
         8. Inventory Management Report
         9. View Transaction Activity
        12. Exit

         Enter selection and depress Return:    00
```

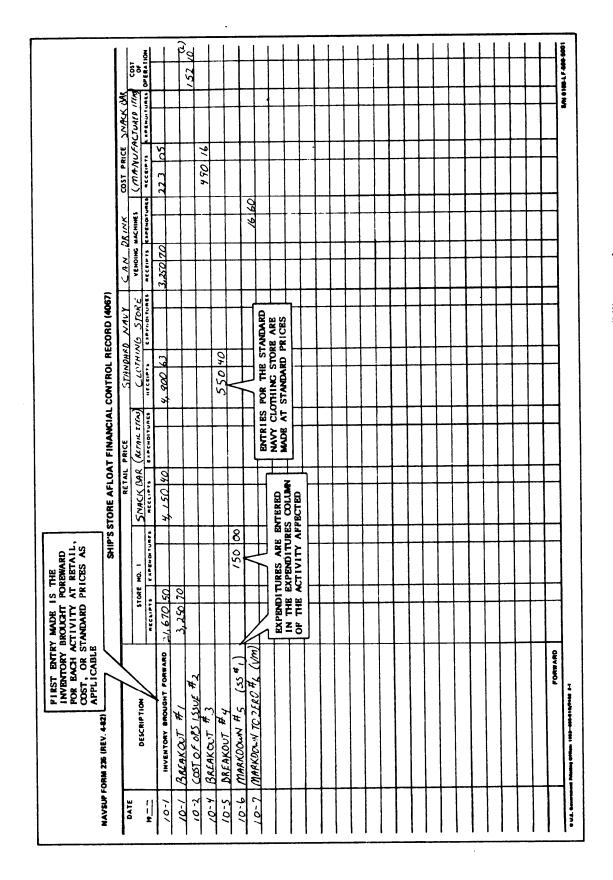Figure 2-1.—The resale operation reports menu.

NAVSUP FORM 235 (REV. 4-82)

SHIP'S STORE AFLOAT FINANCIAL CONTROL RECORD (4067)

FIRST ENTRY MADE IS THE INVENTORY BROUGHT FORWARD FOR EACH ACTIVITY AT RETAIL, COST, OR STANDARD PRICES AS APPLICABLE

EXPENDITURES ARE ENTERED IN THE EXPENDITURES COLUMN OF THE ACTIVITY AFFECTED

ENTRIES FOR THE STANDARD NAVY CLOTHING STORE ARE MADE AT STANDARD PRICES

DATE 19__	DESCRIPTION	RETAIL PRICE					COST PRICE							COST OF OPERATION
		STORE NO. 1 SNACK BAR (RETAIL STA)		STANDARD NAVY CLOTHING STORE			CAN DRINK VENDING MACHINES		SNACK BAR (MANUFACTURED ITEM)					
		RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES		RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES				
10-1	INVENTORY BROUGHT FORWARD	1,670 50												
10-1	BREAKOUT #1	3,250 70												
10-2	COST OF OPS ISSUE #2													
10-4	BREAKOUT #3													
10-5	BREAKOUT #4		150 00		550 40									
10-6	MARKDOWN #5 (SS #1)							16 60						
10-7	MARKDOWN TO ZERO #6 (VM)	4,150 40		4,900 63			3,250 70		223 05					152 10 (2)
									490 16					
	FORWARD													

Figure 2-2.—Using the NAVSUP Form 235 in separate responsibility operations.

S/N 0168-LF-000-9991

on the NAVSUP Form 235 is the retail value of the beginning inventory for each applicable retail activity. The ROM system will automatically post the retail value of the beginning inventory for each ship's store activity. All entries made on the NAVSUP Form 235 must be made at retail price, except when you make entries to the following columns:

- Cup-type vending machine

- Snack bar manufactured items

- Cost of operation

- Standard Navy clothing

In these columns, you should enter the cost price. Entries for standard Navy clothing stock must be made at the standard price.

The basic entries made on the NAVSUP Form 235 must include all receipts and expenditures of materials involving a particular ship's store activity. You make entries by simply entering the date, description of the transaction, and the document control number, and posting the total value of the document to the applicable Receipts or Expenditures column of the ship's store activity affected. A receipt is an increase in the accountability of a particular ship's store activity, while an expenditure is a decrease in the accountability of a ship's store activity. The important thing to remember is not to confuse receipts with expenditures causing you to make the entry to the wrong column.

When you use the ROM system, transactions are entered automatically as they occur to the NAVSUP Form 235. ROM users must enter in the ship's constants file the appropriate store numbers and whether the ship's store operation is a combined or separate responsibility so the ROM will post transactions properly.

Using the NAVSUP Form 235 in Combined Responsibility

When the sales outlet is under combined responsibility, one column must be maintained on the NAVSUP Form 235 for each sales outlet and the bulk storeroom that supplies that outlet. A separate column must be maintained for each sales outlet not under combined responsibility.

In manual recordskeeping, entries made on the NAVSUP Form 235 (fig. 2-3) are basically made

the same in combined responsibility as they are in separate responsibility except for the following:

- Cost unit and retail unit prices must be entered and extended on receipt documents for all retail items and the total retail money value must be entered on the NAVSUP Form 235 under retail store #1 heading in the Receipts column.

- Cost items, except cup-type vending machine items, must be extended at cost price, and the total money value before discount must be entered in a column of the NAVSUP Form 235 under an added caption, Other Cost Material, in the Receipts column.

- Cost of operation issues made to the service activities are documented on an Intra-Store Transfer Data, NAVSUP Form 973. The total cost value of the NAVSUP Form 973 must be entered in two columns. It will be entered in the Expenditures column under the Other Cost Material heading and also posted to the Cost of Operations column.

- Vending machine receipts are entered under the heading Vending Machines on the NAVSUP Form 235.

The NAVSUP Form 235 is also used in combined responsibility for measuring overages and shortages. The only difference being the shortage or overage in combined responsibility includes both the sales outlet and the bulk storeroom that supplies it. The ROM system posts difference information automatically to the NAVSUP Form 235.

FILE SSA-2

File SSA-2 is the number control and breakout file. It contains the NAVSUP Form 980 in manual records. It also contains the triplicate copy of each NAVSUP Form 973. For ROM records, it contains the ROM NAVSUP Form 980 and the triplicate copy of the original NAVSUP Form 973 that is used to request items and a copy of the final NAVSUP Form 973.

NAVSUP Form 980

In manual records, the Number Control, NAVSUP Form 980, is used to assign control numbers to each Intra-Store Transfer Data,

NAVSUP FORM 235 (REV. 4-82)

SHIP'S STORE AFLOAT FINANCIAL CONTROL RECORD (4067)

THIS COLUMN WILL INCLUDE RETAIL STORE ITEMS ONLY

A SEPARATE COLUMN WILL BE USED TO RECORD THE RECEIPT AND EXPENDITURE OF COST ITEMS

DATE 19—	DESCRIPTION	STORE NO. 1 RETAIL PRICE		CAN DRINK VM RETAIL PRICE		VENDING MACHINES CUP-TYPE DRINK COST PRICE		OTHER COST MATERIAL COST PRICE		COST OF OPERATION
		RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	
10-1	INVENTORY BROUGHT FORWARD	8,250 40		1,660 10		495 50		990 80		
10-1	COST OF OPS ISSUE #1								65 00	65 00
10-1	RECEIPT #1	1,250 80								
10-1	RECEIPT #2			1,200 00						
10-5	RECEIPT #3							640 90		
10-3	MARKDOWN #4 (SS#1)		180 00							
10-7	MARKDOWN TO ZERO #5 (VM) (CAN)				80 00					
	FORWARD									

S/N 0108-LF-500-5001

® U.S. Government Printing Office: 1982—369-016/7432 2-1

Figure 2-3.—Using the NAVSUP Form 235 in combined operations.

2-5

NAVSUP Form 973 (fig. 2-4). It also provides control numbers for retail markdowns or markons, markdowns below cost, markdowns to zero, purchase variances, price adjustments to standard Navy clothing, and receipts received directly into the sales outlet or service activity. A new series of numbers is started each accounting period beginning with number *1*. As each number is assigned, it is entered in the proper column of the number control and the entry is dated and initialed by the person making the entry.

In ROM records, the ROM system automatically assigns the next available number from the NAVSUP Form 980 for those transactions that apply. When you use the ROM system, the manual Number Control, NAVSUP Form 980, is not required. The ROM-generated NAVSUP Form 980 may be printed by the ROM system via the resale operations reports function. The ROM-generated NAVSUP Form 980 will list the control numbers used during the current accounting period.

NAVSUP Form 973

The Intra-Store Transfer Data, NAVSUP Form 973, is prepared in quadruplicate. It is used to move stock between bulk storerooms, sales outlets, and service activities. A separate NAVSUP Form 973 must be used for each sales outlet or service activity requesting the material and will not be prepared for money value only.

The NAVSUP Form 973 is shown in figure 2-5. The ROM system will print the form once you enter the requested items in the ROM system data base via the intrastore transfer function. The intrastore transfer function is accessed from the ROM master menu when selection 7 is made. At
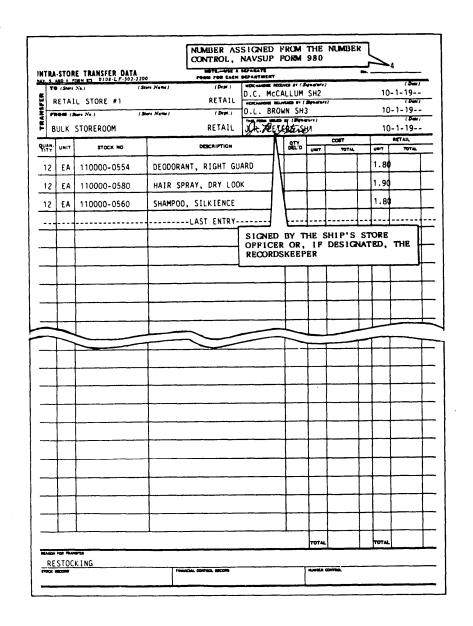

Figure 2-4.—The Number Control, NAVSUP Form 980.

Figure 2-5.—The Intra-Store Transfer Data, NAVSUP Form 973.

the time of request, a control number is auto-magically assigned to the NAVSUP Form 973.

After the NAVSUP Form 973 is prepared, there are certain procedures that you must follow when using it. First, the document must be distributed properly. The original and duplicate copy are given to the bulk storeroom custodian to issue the stock. The triplicate copy is retained by the recordskeeper. The quadruplicate copy is given to the sales outlet or service activity operator receiving the stock.

On receipt of the original and duplicate copy of the NAVSUP Form 973, the bulk storeroom custodian will break out the stock. The bulk store-room custodian must record the quantities broken out on the two documents and sign and forward the original to the office recordskeeper while retaining the duplicate copy for his or her records. The sales outlet or service activity operator will not have access to the original or the duplicate copy. Once the stock is received in the sales outlet or service activity, the operator records the quantities received on the quadruplicate copy of the NAVSUP Form 973, acknowledges receipt of the stock by signing the quadruplicate copy, and forwards it directly to the recordskeeper.

In manual recordskeeping, once the recordskeeper receives both the original and quadruplicate copies, the quantities broken out and received will be compared. If there are no differences, the quantities received will be circled on the original and entered and circled on the triplicate copy. The sales outlet or service activity operator will sign the original and the triplicate copy. The original will be forwarded to the ship's store officer for extensions and compared with the triplicate copy. It will then be filed in the Accountability File, SSA-21. The recordskeeper will use the triplicate copy for posting the records.

If there are no discrepancies between the original and the quadruplicate copy in ROM procedures, the quantities received will be circled on the original and the triplicate copy of the intrastore transfer request. The original and triplicate copies are signed by the sales outlet or service activity operator receiving the stock. The recordskeeper will then enter the information into the ROM and generate and print the final intrastore transfer. The original of the final intrastore transfer is matched with the original of the intrastore transfer request. Both documents are then forwarded to the ship's store officer and filed in the Accountability File, SSA-21. The triplicate copy along with the final intrastore transfer are filed in the Number Control and Breakout File, SSA-2. The quadruplicate copy is returned to the person receiving the stock.

If a discrepancy is noted between what the bulk storeroom custodian broke out and what the sales outlet or service activity operator received, an inventory will be conducted immediately of the item in the bulk storeroom and the count compared against the corresponding Stock Record, NAVSUP Form 464. After reaching an agreement on the actual quantities broken out, the bulk storeroom custodian and the sales outlet or service activity operator will correct and initial all copies of the NAVSUP Form 973. If an agreement cannot be reached, the ship's store officer will make the final determination based on all known circumstances and initial the changes on the NAVSUP Form 973.

When ROM users note a discrepancy between the quantities broken out and received, the problem is taken care of in the same manner as discussed previously in manual procedures. ROM users will enter changes to the amounts broken out on the original intrastore transfer request to the final intrastore transfer. The recordskeeper will print the final intrastore transfer and compare it to the original intrastore transfer request to make sure they match. The documents are then filed as discussed earlier.

FILE SSA-3

File SSA-3 is the journal of receipts and journal of expenditures file. This file contains the NAVSUP Forms 977 and 978.

Journal of Receipts, NAVSUP Form 977

The primary purpose of the Journal of Receipts, NAVSUP Form 977, is to provide an accumulated record of all receipts at cost price. It is closed out and balanced on the last day of the accounting period and is used as a source document for preparing the financial returns.

A new Journal of Receipts, NAVSUP Form 977, is started on the first day of the accounting period. The first and most important entry made on the NAVSUP Form 977 at this time in manual records keeping is the total cost value of ship's store and clothing inventory brought forward from the previous accounting period. This entry is made as shown in figure 2-6 under the applicable Other Sources column. Enter the total clothing inventory under the heading Clothing in the column marked Other Sources. Enter the total ship's store inventory, at cost, under the heading Ship's Store in the column marked Other Sources. The ship's store inventory includes all retail stores, vending machines, snack bars, bulk storerooms and cost of operations items.

The ROM system also keeps the NAVSUP Form 977 on file. You won't have to worry about making entries on the NAVSUP Form 977 because the ROM automatically maintains the form and makes the necessary entries including posting the inventory brought forward from the previous accounting period. A ROM-generated NAVSUP Form 977 is shown in figure 2-7.

Figure 2-6.—The Journal of Receipts, NAVSUP Form 977.

RUN DATA: 16MAY85
RUN TIME: 11:34

JOURNAL OF RECEIPTS
NAVSUP FORM 977

PAGE 2
ACCOUNTING PERIOD ENDING 30SEP82

DATE RECEIVED	RECEIVING NO.	ORDER OR REQ'N NO.	RECEIVED FROM	SHIP'S STORE FROM OTHER SO'S	PURCHASES	OTHER SOURCES	CLOTHING FROM OTHER SO'S	PURCHASES	OTHER SOURCES
29JUL82	42	9726	C. LLOYD JOHNSON CO.		90.65				
29JUL82	43	9727	C. LLOYD JOHNSON CO.		19.86				
04AUG82	44	9740	EASTMAN KODAK CO.		188.28				
04AUG82	45	9741	R. J. REYNOLDS TOBAC		615.71				
08AUG82	46	9738	LANDMARK MARKETING C		67.28				
08AUG82	47	9739	LANDMARK MARKETING,		91.87				
24AUG82	48	9742	SURFSIDE BEVERAGE		5165.17				
24AUG82	49	9744	SCOTT DISTRIBUTING C		58.51				
24AUG82	50	9746	LANDMARK MARKETING C		688.05				
24AUG82	51	9747	STERLING SUPPLY CORP		59.60				
24AUG82	52	9748	HAVILAND FASHIONS, I		1668.60				
28AUG82	53	9900	USS GUADALCANAL (LPH)				363.12		
31AUG82	54	9754	SURFSIDE BEVERAGE		1403.58				
08SEP82	55	9745	GLOBAL MILITARY SALE		59.70				
09SEP82	56	9901	USS HUNLEY (AS-31)	268.96					
20SEP82	57	9715	ACCOUNTING ADJ.		6.10				
20SEP82	58	9716	ACCOUNTING ADJ.		-9.60				
29SEP82	59	9749	JEFFRIES HOSIERY		106.20				
03JUN83	60	9708	S & K SALES CO.		274.32				
			TOTALS	268.96	35342.18	63543.91	363.12		

Figure 2-7.—ROM-generated NAVSUP Form 977.

Using the NAVSUP Form 977

In manual recordskeeping, the most important thing to remember when using the NAVSUP Form 977 (fig. 2-6) is to make entries to the appropriate column. When a transaction occurs, you should make the following entries:

Data Block and Caption	Instructions for Entry
Date received	Enter the date the material is received.
Receiving number	Enter the receiving number. NOTE: Each receipt recorded on the NAVSUP Form 977 will be assigned a receiving number from a continuous series of numbers beginning each accounting period with the number *1*.
Order or requisition number	Enter the purchase order or requisition number.
Received from	Enter the vendor or naval activity from which the material is received.
Invoice or inspection report number	Using this column is optional.
Ship's Store	
From Other Supply Officers	Enter the total dollar value of receipts from other supply officers, excluding receipts of standard Navy clothing stock.
Purchases	Enter the total dollar value of receipts from purchase.
Other Sources	Enter the total cost value of the ship's store inventory excluding standard Navy clothing inventory brought forward from the previous accounting period.
Clothing	
From Other Supply Officers	Enter the total dollar value of receipts of standard Navy clothing stock received from other supply officers.
Purchases	Enter the total value of purchases of standard Navy clothing stock.
Other Sources	Enter the total cost value of the clothing inventory brought forward from the previous accounting period.
Date forwarded for payment	Using this column is optional.

NOTE: ROM automatically assigns a receiving number to each receipt and posts the cost value of the receipt to the NAVSUP Form 977. ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

JOURNAL OF RECEIPTS
NAV S AND A FORM 977 (REV 2-81)

ATTACH ADDING MACHINE TAPE TO THE LEFT-HAND SIDE OF THE NAVSUP FORM 977 SO NO FIGURES ARE COVERED UP

QUARTER ENDING 31 JANUARY 19--   PAGE 3 of 4

RECEIVED FROM	INVOICE OR INSPECTION REPORT NO.	SHIP'S STORE FROM OTHER S.O.'S	SHIP'S STORE PURCHASES	SHIP'S STORE OTHER SOURCES	CLOTHING FROM OTHER S.O.'S	CLOTHING PURCHASES	CLOTHING OTHER SOURCES	DATE FORWARDED FOR PAYMENT
INVENTORY BROUGHT FORWARD				22,854.90			2,540.60	
EURPAC EAST			1,052.70					
EURPAC EAST			1,460.10					
EURPAC EAST			280.30					
EURPAC EAST			510.40					
EURPAC EAST			156.00					
NSC NORFOLK		225.00						
NSC NORFOLK		230.00						
NSC NORFOLK		601.32						
NSC NORFOLK					1,440.80			
MERIT MARKETING			990.51					
ADMIRAL EXCHANGE			446.62					
NSC NORFOLK		301.10						
NSC NORFOLK					220.00			
SCOTT DISTRIBUTING			2,100.11					
ROBERT HALE			771.22					
LLOYDS INT'L SUPPLIERS			340.60					
LLOYDS INT'L SUPPLIERS			421.53					
G. LLOYD JOHNSON			501.10					
C. LLOYD JOHNSON			667.77					
ROBERT HALE			402.81					
NSC NORFOLK		440.32						
NSC NORFOLK		450.66						
NSC NORFOLK					1,850.60			
ROBERT HALE			2,223.34					
TOTALS		2,248.40	12,325.11	22,854.90	3,511.40		Ø 2,540.60	

Adding machine tape (left side):
0.
225.00+
230.00+
601.32+
301.10+
440.32+
450.66+
(2,248.40○)
0.
1,052.70+
1,460.10+
280.30+
510.40+
156.00+
990.51+
446.62+
2,100.11+
771.22+
340.60+
421.53+
501.10+
667.77+
402.81+
2,223.34+
(12,325.11○)
1,440.80+
220.00+
1,850.60+
(3,511.40○)
0.
0.

TOTALS ARE TRANSFERRED TO THE TOP OF THE NEXT PAGE OF THE NAVSUP FORM 977

Figure 2-8.—Bringing figures forward on the NAVSUP Form 977.

In manual recordskeeping, as you fill in one page of the journal of receipts, you start another page, bringing the total figures from the previous page forward and entering them in the appropriate columns of the new page. This is a simple process; however, many errors are made when this is done so you should be extra careful. Always use an adding machine to add each column of the old page. Attach the adding machine tape to the page you added as shown in figure 2-8. Attach the adding machine tape with one staple so it can be lifted to see all information on the page. Continue this procedure until the last day of the accounting period. This procedure is also used for the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, and the Journal of Expenditures, NAVSUP Form 978, which will be covered in this chapter also.

Monthly Transmittal

Once a month the ship's store officer will forward one legible copy of every receipt document including both credit memorandums and receipts from requisition and receipts from purchase (taken from files SSA-4 and SSA-5) to the appropriate fleet accounting and disbursing center (FAADC) under a letter of transmittal. Additionally, ROM users forward a floppy diskette containing receipt information for the month. Once the receipt documents are transmitted to a FAADC, you should make the following manual entry on the NAVSUP Form 977:

"Receipt documents _____ through _____ forwarded to (FAADCPAC OR FAADCLANT, as appropriate) on (date)."

If your ship's store officer did not forward any receipts because there were no receipts during the month and a negative letter report was forwarded to a FAADC, then you make the following entry on the NAVSUP Form 977:

"Negative document report forwarded to (FAADCPAC or FAADCLANT, as appropriate) on (date)."

The ROM system will separate correctly entered receipts into groups automatically in the ROM receipts function. ROM users will produce the transmittal of receipt documents, floppy diskette, and the letter of transmittal in the resale operations reports function. ROM users will compare the receipts listed on the ROM-generated transmittal of receipts to verify that the total cost value in the ROM equals the actual cost value of merchandise received. The ROM will automatically enter the appropriate statement on the NAVSUP Form 977 after the letter of transmittal has been generated.

JOURNAL OF EXPENDITURES, NAVSUP FORM 978

The primary purpose of the Journal of Expenditures, NAVSUP Form 978, is to provide an accumulated record of all expenditures at cost, standard, or markdown prices. (See fig. 2-9.) The Journal of Expenditures, NAVSUP Form 978, is located in file SSA-3 along with the Journal of Receipts, NAVSUP Form 977. It is closed out and balanced on the last day of the accounting period and used as a source document for preparation of the financial returns.

Figure 2-9.—The Journal of Expenditures, NAVSUP Form 978.

The Journal of Expenditures, NAVSUP Form 978, is started on the first day of the new accounting period. Unlike the other stock control forms there is no initial entry to make in manual records. All you need to do is place a new NAVSUP Form 978 in file SSA-3 and indicate the new accounting period on it.

The most important thing for you to remember when using the NAVSUP Form 978 in manual recordskeeping is to make entries to the correct column as soon as possible after an expenditure transaction occurs because the NAVSUP Form 978 is not used much and it is easy to forget to enter a transaction. When using the NAVSUP Form 978 in manual recordskeeping, you should make the following entries:

Data Block and Caption	Instructions for Entry
Date	Enter the date of the transaction.
Invoice number	For markdown below cost or markdowns to zero enter the price change number you assigned from the Number Control, NAVSUP Form 980.
	For other expenditures enter the expenditure number shown in the expenditure invoice log. NOTE: The supply officer normally provides a separate series of expenditure account numbers, as discussed in NAVSUP P-485.
Expended to	Enter where it was expended.
Ship's Store	
To Other Supply Officers	Enter the total cost value of ship's store stock expended to other supply officers excluding standard Navy clothing items.
Other Expenditures	Enter the total cost value of all other expenditures excluding expenditures to other supply officers and any expenditures of standard Navy clothing items.
Clothing	
To Other Supply Officers	Enter the total cost value of standard Navy clothing stock expended to other supply officers.
Other Expenditures	Enter the total cost value of all other expenditures involving standard Navy clothing stock with the exception of clothing stock expended to other supply officers.

ROM users will not have to make manual entries to the NAVSUP Form 978. The ROM system automatically maintains the form. The ROM will post all expenditures entered in the ROM data base to the correct column of the NAVSUP Form 978. The NAVSUP Forms 977 and 978 may be printed as often as desired using the resale operations reports function. Only current accounting period transactions will be printed.

FILES SSA-4 AND SSA-5

We will discuss the SSA-4 and SSA-5 files together because the documents contained in these files are forwarded monthly to the appropriate FAADC. The Receipts from Purchase File, SSA-4, contains one copy of each DD Form 1155 receipt document, showing the date of receipt of material and the cost and retail extensions, when applicable; and one copy of each credit memorandum document, DD Form 1149 and dealers' credit invoice. The Receipts from Other Supply Officers File, SSA-5, contains one copy of each DD Form 1348-1 and DD Form 1149 receipt documents from other supply officers showing the date of receipt of material and cost and retail extensions, when applicable.

Transmitting Receipts

As mentioned earlier, at the end of each month, one copy of every receipt document from files SSA-4 and SSA-5 will be forwarded under a letter of transmittal to the appropriate FAADC. ROM users also forward a floppy diskette containing receipt information for the month. For ships with service designator R, the transmittal will be sent to the Fleet Accounting and Disbursing Center Pacific, while ships with service designator V are required to send their transmittals to the Fleet Accounting and Disbursing Center Atlantic. The transmittal must be forwarded no later than 7 calendar days after the end of the month including the last month of each accounting period. The transmittal prepared at the end of the accounting period must be forwarded separately from the ship's store returns.

Separation

The receipt and credit memorandum documents forwarded monthly will be separated into three groups:

1. Receipts from purchase (including original credit memorandum documents)

2. Receipts from other supply officers of ship's store stock

3. Receipts from other supply officers of standard Navy clothing stock

Each one of the previous groups will be further separated into the following subgroups:

● Merchandise received in the current accounting period including merchandise received and reported as a receipt in the current accounting period and adjustments made to receipts that occur in the current accounting period and the original of the DD Form 1149 and dealers' credit invoice

● Merchandise received in a previous accounting period including merchandise received in a previous accounting period but not reported until the current accounting period

● Adjustments to receipts that occurred in a previous accounting period; unreported receipts from a previous accounting period as a result of a FAADC reconciliation letter; unreported receipts from previous accounting periods discovered by the ship

Each set will have an adding machine tape listing cost price attached.

In ROM records, the ROM system will automatically separate correctly entered receipts into groups in the ROM receipts function. ROM users must compare the receipts listed on the ROM-generated transmittal of receipts to verify that the total cost value posted on the ROM equals the actual cost value of merchandise received.

Processing the Transmittal

At the end of the month a letter report must be forwarded to the appropriate FAADC. If there are no receipts during the month, the ship still must forward a negative letter report to the appropriate FAADC. Both sample letters for the transmittal are shown in figure 2-10. ROM users will produce the transmittal of receipt documents, floppy diskette, and the letter of transmittal in the resale operations reports function.

The letter with receipt documents must be forwarded by the 7th calendar day after the end of the month. The receipts should be securely packaged in a strong envelope or box. In the upper left-hand corner of the package, include the following statement:

UIC NAME AND FPO ADDRESS OF THE SHIP "Receipt document numbers _____ through _____ for the month of _____."

TRANSMITTAL OF RECEIPTS TO FAADC

From: Commanding Officer, USS_____
To: Fleet Accounting and Disbursing Center
        Complete address as appropriate

Subj: TRANSMITTAL OF SHIP'S STORE RECEIPTS

Ref: (a) NAVSUP Pub 487, par. 5305

Encl: (1) Receipts from Purchase:
             a. Total for Current Accounting Period $_____
             b. Total from Prior Accounting Period $_____
        (2) Receipts from Other Supply Officers of ship's store stock:
             a. Total for Current Accounting Period $_____
             b. Total from Prior Accounting Period $_____
        (3) Receipts from Other Supply Officers of standard Navy clothing
stock:
             a. Total for Current Accounting Period $_____
             b. Total from Prior Accounting Period $_____

1. In accordance with reference (a), enclosures (1) through (3) are forwarded
for the month of_____ containing receiving numbers___ through_____ .

                              _____
                              By direction

NEGATIVE REPORT OF RECEIPTS TO FAADC

From: Commanding Officer, USS_____
To: Fleet Accounting and Disbursing Center
        Complete address as appropriate

Subj: TRANSMITTAL OF SHIP'S STORE RECEIPTS

Ref: (a) NAVSUP Pub 487, par. 5305

1. In accordance with reference (a), a negative report is submitted for
receipts during the month of_____ .

                              _____
                              By direction

Figure 2-10.—Monthly transmittal letters to FAADC.

If more than one package is used, write the number of the package and the number of the total packages on the outside of each package.

Once the receipt documents are mailed, you will include the appropriate entry on the journal of receipts as discussed earlier. A copy of the letter report is filed in the Military Correspondence File, SSA-17, and the Accountability File, SSA-21.

FILE SSA-6

This file is called the expenditure to use file. It will contain the original and one copy of each DD Form 1149 for issue to ship's use and expenditures to other appropriations such as the general mess and general stores.

FILE SSA-7

This file is called the Navy stock fund file. It will contain the original DD Form 200 of each survey charged to the Navy Stock Fund. The ROM system maintains a survey log on file that lists all surveys made during the current accounting period including those surveys maintained in file SSA-7. The log can be printed via the print survey log, a subfunction of the survey function.

FILE SSA-8

This file is called the cash sales file. It contains two copies of each monthly Cash Sales Invoice Deposit of Cash with the Disbursing Officer, DD Form 1149, and one copy of each DD Form 1149 substantiating bulk sales.

FILE SSA-9

This file is called the transfer to other supply officers file. It will contain two copies of each DD Form 1149 or DD Form 1348-1 transfer document.

FILE SSA-10

This file is called the returns file. It will contain documents needed to prepare original returns but not included in other files.

FILE SSA-11

This file is called the purchase order file. It consists of three subfiles, SSA-11A, SSA-11 B, and SSA-11C. In each of these subfiles 10 purchase orders are placed in numerical sequence in separate folders (for example, purchase orders 9700 through 9709 will be placed in one folder, purchase orders 9710 through 9719 in another folder, and so on). We will discuss the contents of each of these subfiles in the following paragraphs.

Subfile SSA-11A

This subfile is called the outstanding purchase order file. It contains each outstanding DD Form 1155 and related correspondence.

Subfile SSA-11B

This subfile is called the purchase orders for material received awaiting dealers' bills file. It contains the DD Form 1155 for material that has been received, but is awaiting dealers' bills.

Subfile SSA-11C

This subfile is called the completed purchase order file. It contains copies of each DD Form 1155 for which material has been received and payment made, with all related bills, invoices, and correspondence attached. File SSA-11C is maintained for the complete fiscal year in this file and then will be maintained in a separate file.

When using file SSA-11, all purchase orders made using fast pay procedures or not will be routed through all three sub files. A copy of the dealer's bill must be attached to every DD Form 1155 in SSA-11C.

The ROM Outstanding Purchase Order Report

The ROM outstanding purchase order report displays all outstanding purchase orders, either partial or full. This data file will show the purchase quantity and the quantity received for each line item. The quantity shown as received will only show in this report when the purchase order has only been partially received.

This report can be either printed or viewed. When this report is viewed, up to 10 purchase orders are displayed per screen starting with the first outstanding purchase order or a date can be specified if you prefer viewing from a certain date. The outstanding purchase order report may be accessed via the requisition/purchase order function.

The ROM Purchase Order Listing Report

The purchase order listing report is also accessed via the requisition/purchase order function. The purchase order listing report will display all purchase orders created during the current accounting period. The listing will indicate the status of each purchase order including the purchase order serial, invoice received and forwarding dates, amounts ordered and received, and whether it is received or outstanding. This report can be viewed or printed as desired. When this report is viewed, up to 10 purchase orders are displayed per screen starting with the first available purchase order or specified date.

FILE SSA-12

This file is called the outstanding requisition file. It will contain copies of each outstanding DD Form 1348 or DD 1149 requisition document. In this file you place 10 requisition documents in numerical sequence in separate folders.

The ROM system maintains the outstanding requisition file. This file displays all outstanding requisitions, either full or partial, showing the requisition quantity and the quantity received for each line item. The quantity shown as received will only show in this listing when the requisition has only been partially received.

This file can either be printed or viewed. When you view this file, up to 10 requisitions are displayed per screen starting with the first outstanding requisition or a specific date. The outstanding requisition listing file may be accessed via the requisition/purchase order function. This file is maintained in the ROM and does not replace the manual SSA-12 file.

FILE SSA-13

This file is called the completed requisition file. It contains a copy of each completed DD Form 1348 or DD Form 1149 requisition. In this file you will place 10 requisition documents in numerical sequence in separate folders. This file is maintained for the complete fiscal year.

The ROM system maintains the requisition listing file that is accessed through the requisition/purchase order function. The requisition listing file will display all requisitions created during the current accounting period. This listing will indicate the status of each requisition including requisition serial number, invoice receipt and forwarding dates, amounts ordered or received, and whether it is received or outstanding. The file can be viewed or printed if desired. When viewing this file, you can view up to 10 requisitions per screen starting with the first available requisition or specific date.

FILE SSA-14

This file is called the expenditure invoice file. It contains the original or copy of each document to which an expenditure serial number is assigned. This file is maintained for the complete fiscal year.

FILE SSA-15

This file is called the fiscal gains or losses file. It contains the original of each NAVSUP Form 983 for price adjustments or purchase variances.

FILE SSA-16

This file is called the vending machine control file. It contains the Vending Machine Control, NAVSUP Form 236. A separate Vending Machine Control, NAVSUP Form 236, is prepared monthly for each can- or cup-type vending machine operated aboard and is signed by the ship's store officer.

FILES SSA-17 AND SSA-18

File SSA-17 is called the military correspondence file and SSA-18 is called the commercial correspondence file. Official correspondence is defined as all recorded communications sent to or received from any person in the Naval Establishment. Since incoming official correspondence is normally routed directly to the receiver, you may not see this correspondence until it is ready to be filed. A copy of all incoming and outgoing correspondence should be filed in SSA-17 for military correspondence (official correspondence from other military activities) and SSA-18 for commercial correspondence (official correspondence from civilian contractors or vendors, and so forth). All incoming letters should have a note attached stating what action was taken. All correspondence remains in the files for future reference or action.

FILE SSA-19

This file is called the credit memorandum and cash refund file. It will contain a copy of each DD Form 1149 and related credit memorandum and correspondence.

FILE SSA-20

This file is called the incoming material file. It will contain one copy of each outstanding purchase order and requisition to be used in the receipt of material by the bulk storeroom custodian.

FILE SSA-21

This file is called the accountability file. It is kept under lock and key by the ship's store officer. It contains documents that furnish evidence of the responsibility of custodians. These documents are used to audit and verify the ship's store records. At the end of the accounting period, it is used to assemble the retained returns. SSA-21 includes, but is not limited to, the following materials:

- For each receipt, a copy of each DD Form 1149, 1155, or 1348-1 signed by the responsible custodian

- For each breakout, the original NAVSUP Form 973; for ROM users, the original NAVSUP Form 973 used to request items, with signatures, and a copy of the final NAVSUP Form 973

- For each transfer, the original DD Form 1149

- For each retail markdown, the original NAVSUP Form 983

- For each markdown below cost and markdown to zero, a copy of the NAVSUP Form 983 for each standard price adjustment and purchase variance, and a copy of the NAVSUP Form 983

- For each survey, a copy of the DD Form 200

- For each bulk sale, the original DD Form 1149

- The original Memorandum Cash Sales Invoice Deposit of Cash with the Disbursing Officer, DD Form 1149

- The original of the opening inventory

- The original of the latest tax-free cigarette inventory with signatures

- The original or copy of all other documents as required

- ROM backup tapes

- ROM system audit correcting report

- The envelope containing the ROM security access rights list

- Appendix F of the ROM *Terminal User's Guide* (TUG)

FILE SSA-22

This file is called charges against ship's store profits file. It will contain the following documents:

● Copy of each DD Form 1149 substantiating cost of operations.

● Original of surveys charging Ship's Store Profits, Navy.

● Original of NAVSUP Form 983 for markdowns below cost and markdowns to zero.

● Copy of DD Form 1155 for purchases using Ship's Store Profits, Navy, for which a dealer's bill has not been received. A copy of the dealer's bill will be attached to this copy when received and will remain in this file until submitted with the ship's store returns.

● Copy of NAVCOMPT Form 2277 for laundry claims.

FILE SSA-23

This file is called the receipt inspector's file. It contains one copy of each outstanding purchase order and requisition to be used in the receipt of material by the receipt inspector.

FILE SSA-24

This file is called the special order file. It contains one copy of each outstanding special order.

SHIP'S STORE LOGS

There are several ship's store logs kept on file in the ship's store office. In manual records-keeping, these logs are normally maintained in one standard-size green logbook. ROM users do not have to maintain the purchase order, requisition, or expenditure logs because the ROM system automatically assigns serial numbers to purchase orders, requisitions, and expenditures.

PURCHASE ORDER LOG

The purchase order log is used to record purchases of ship's store stock (fig. 2-11). In the second column under P.O. No. there are two sets of numbers. These two numbers are your purchase order numbers. The first digits are the Julian date. The first digit of the Julian date is the year and the last three digits are the day of that year. Example: January 9, 1989 would be Julian date 9009. The last four digits under the second column in the purchase order log are your serial number. For purchase orders serial numbers 9700 through 9899 will be used.

REQUISITION LOG

The requisition log provides a record of all requisitions and is also shown in figure 2-11. This log is very similar to the purchase order log except serial numbers are assigned in the 9900 through 9999 series.

EXPENDITURE LOG

The expenditure invoice log provides a record of all expenditures assigned an expenditure serial number (fig. 2-12). You will get the expenditure serial numbers from the storekeeper and post them in your log.

REQUISITION LOG

DATE	REQN NO.	SOURCE	AMOUNT	RECEIPT NO.	DATE RECEIVED
10-3	-276/9900	NSC NORFOLK VA	$5,479.35	1	10-6
11-23	-327/9901	RECEIPT FROM GENERAL STORES	$5.00		11-24
12-12	-346/9902	NSC CHARLESTON SC	$3,813.81	6	12-25
12-29	-363/9903	USS WHITE PLAINS (AFS-4)	$3,867.37	8	
1-13	-013/9904	NSC CHARLESTON SC	$8,689.31	9	

RECEIPTS FROM GENERAL STORES AND GENERAL MESS ARE NOT ASSIGNED A RECEIPT NUMBER

PURCHASE ORDER LOG

DATE	P.O. NO.	SOURCE	AMOUNT	REC. NO.	DATE MAT'L REC'D	DATE FWD PMT	PAY ACT'Y	STOCK OR SPECL ORDER
10-17	-287/9700	ADMIRAL EXCHANGE	$7,599.07	2	10-17	10-17	FAADC	STOCK
10-22	-295/9701	EURPAC	$8,406.11	4	11-26	11-26	FAADC	STOCK
10-30	-303/9702	C. LLOYD JOHNSON	$8,506.11	7	12-22	12-22	FAADC	STOCK
11-15	-319/9703	COCA-COLA CO	$4,220.44	5	11-30	11-30	FAADC	STOCK
12-21	-335/9704	ROBERT HALE CO	$376.42	11	1-24	1-24	FAADC	SPECL ORDER
1-12	-012/9705	STANLEY BROS.	$5,478.44	10	1-19	1-19	FAADC	STOCK
1-22	-022/9706	MERIT MARKETING	$8,011.01	12	1-29	1-29	FAADC	STOCK

Figure 2-11.—Requisition and purchase order logs.

EXPENDITURE INVOICE LOG

DATE	EXP. NO.	DESCRIPTION	AMOUNT	DATE COMP.
10-4	-277/9600	XFER TO USS DAVIDSON (FF-1045)	$171.78	10-4
10-25	-298/9601	BULK SALE	$40.00	10-25
10-31	-304/9602	CASH MEMORANDUM INVOICE (OCT)	$17,841.55	10-31
11-7	-311/9603	HEALTH & COMFORT ISSUE	$5.00	11-7
11-8	-312/9604	CASH REFUND	$150.00	11-8
11-30	-334/9605	CASH MEMORANDUM INVOICE (NOV)	$26,593.10	11-30
12-16	-350/9606	SURVEY (SSPN-SS)	$14.50	12-16
12-17	-351/9607	BULK SALE	$60.00	12-17
12-31	-365/9608	CASH MEMORANDUM INVOICE (DEC)	$22,143.25	12-31
1-8	-008/9609	SURVEY (NSF-STD NAVY CLOTHING)	$41.55	1-8
1-21	-021/9610	XFER USS SCOTT (DDG-95)	$75.42	1-21
1-25	-025/9611	ISSUE TO GENERAL STORES	$18.70	1-25
1-31	-031/9612	CASH MEMORANDUM INVOICE (JAN)	$20,299.10	1-31
1-31	-031/9613	COST OF OPS-MATERIAL	$1,324.00	1-31
1-31	-031/9614	COST OF OPS-DRINK VM	$157.35	1-31
1-31	-031/9615	LOSS BY INV.-STD NAVY CLOTHING	$22.63	1-31

Figure 2-12.—Expenditure invoice log.

CREDIT MEMORANDUM LOG

The credit memorandum log provides a record of all credit memos. This log is maintained using the following columns:

● Expenditure number of the DD Form 1149

● Name of vendor

● Date of credit memorandum

● Credit memorandum number

● Total money value of returned merchandise

● Purchase order number that credit memorandum was applied against in ordering new merchandise

STOCK RECORD FILES

The Stock Record, NAVSUP Form 464, is designed to provide the user with individual item inventory. In manual recordskeeping, the Stock Record, NAVSUP Form 464, is maintained in the stock record card file in alphabetical order by category of merchandise. The NAVSUP P-487 lists the categories of merchandise. You should use it as a guideline for setting up your stock record card file in manual recordskeeping. In manual records, a separate NAVSUP Form 464 is maintained for every line item stocked on board with the exception of special order items.

When operating the ROM system, the Stock Record, NAVSUP Form 464, is the key element in documenting ship's store transactions. ROM users must create a new stock record before

ordering any new merchandise. Stock records are referred to in the ROM as stock record masters. Stock record masters can be added, modified, deleted, printed, and viewed via the stock record maintenance function, selection one from the ROM master menu. All stock record masters are kept by the ROM in the stock record master file. Each record provides detailed information about a stock item, including the information kept on the manual Stock Record, NAVSUP Form 464. Each stock record master is identified by a stock number, and only one stock record master can be kept on file for each stock number.

PREPARING THE STOCK RECORD

In manual recordskeeping, when a new line item is received, you should prepare a new stock record. When using the ROM system, you have to create a new Stock Record, NAVSUP Form 464, before ordering a new line item. Therefore, you won't have to worry about creating a new stock record master when the new line item is received.

Each line item is assigned a different stock number and consists of each different size, brand, color, model number, and price line. The following are some examples of two separate line items:

Size—ball caps small and ball caps medium

Brand—Winston 100s and Salem 100s

Color—billfolds green and billfolds blue

Model number—Panasonic clock radio model RC-6050 and Panasonic clock radio model RC-55

Price line—prerecorded tapes $6.98 and prerecorded tapes $4.98

In manual recordskeeping, never combine two different line items on one stock record even if the cost and retail price are the same. In ROM procedures, when a new stock item is added to the stock record master file, the stock number must not already exist in the ROM system data base.
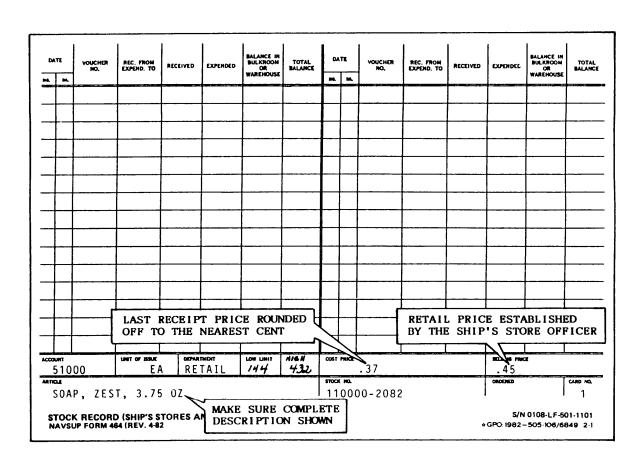

Figure 2-13.—Preparing the Stock Record, NAVSUP Form 464.

The basic entries made on the stock record are shown in figure 2-13. NOTE: ROM users will make entries to the NAVSUP Form 464 according to the procedures identified in the ROM TUG. In manual recordskeeping, when preparing a new stock record, you must make the following entries:

Data Block and Caption	Instructions for Entry
Account	Enter the Navy Stock Fund functional account number 51000. For cost department this column is not used.
Unit of issue	Self-explanatory.
Department	Enter retail for retail store stock, all stock sold through the vending machines, and retail items sold in the snack bar. Enter cost for cost of operation items and items used to manufacture snack bar products. Enter clothing for standard Navy clothing items.
Low limit	Enter the low and high limits established using the NAVSUP P-487, par. 3331.
Cost price	For retail and cost departments enter the last receipt price rounded to the nearest cent. For clothing department enter the standard price as shown in the *Navy Clothing Price List for Men and Women* (NAVRESSO Pub 90).
Selling price	For retail department enter the price established by the ship's store officer (reference your NAVSUP P-487, par. 2100). For clothing department enter the standard price.
Article	Enter a short description of the item including noun name, brand, size, color, and model number.
Stock number	Enter either the national stock number or the stock number from the *Ship's Store Contract Bulletin* or the *Ship's Store Afloat Catalog*.
Ordered	Leave blank.
Card number	Consecutively number cards maintained on each item.

OUTSTANDING REQUISTION/PURCHASE ORDER CONTROL RECORD

DATE	REQN/P.O. NO.	QTY ORDERED	SOURCE

Figure 2-14.—The outstanding requisition purchace order control form.

Once you enter the previous information, prepare an outstanding requisition purchase order control record form as shown in figure 2-14. This form is used in manual recordskeeping and is locally prepared and must include columns for the calendar date, requisition/purchase order number, quantity ordered, and source of supply. You must attach this form to each and every stock record and use it to record all outstanding requisitions and purchase orders. On receipt of material or cancellation of the order, line out the entry made on this form. The main purpose of

Figure 2-15.—Using the Stock Record, NAVSUP Form 464, in separate responsibility.

2-24

this control record is to provide ready information to the ship's store officer when reviewing stock records for additional orders.

ROM users are not required to maintain a manual outstanding requisition/purchase order control form. The ROM system inventory management report will generate all the required information according to the parameters selected by th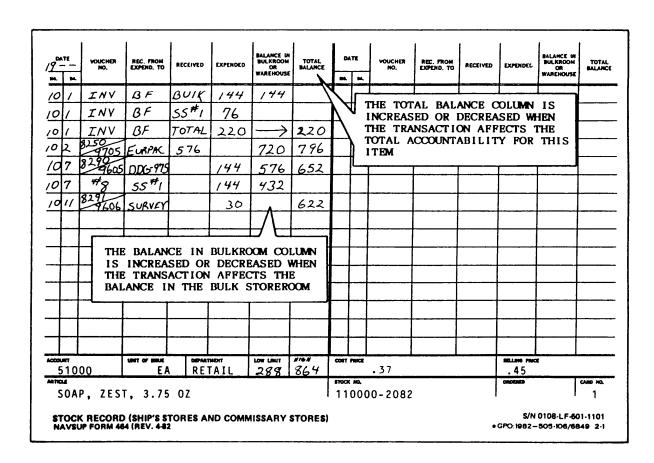e user. The inventory management report shows sales history, on-hand and on-order quantities, high and low limits, and month's supply available for each stock item. The inventory management report can be printed if desired via the resale operations reports function. ROM users are required to review this report before placing new orders.

USING THE STOCK RECORD

The stock record provides the ship's store officer with a record of the balance of stock for both the bulk storeroom and the total ship's store operation. The quantity shown in the Balance in Bulkroom column of the NAVSUP Form 464 will increase or decrease when the entry you make affects the actual balance in the bulk storeroom. The quantity shown in the Total Balance column of the NAVSUP Form 464 will increase or decrease only when the entry you make affects the total accountability for each item.

As mentioned earlier, when using the ROM system, the quantities shown on the NAVSUP Form 464 will be automatically adjusted as transactions are entered in the ROM system data base. A NAVSUP Form 464 is shown in figure 2-15 and shows a beginning inventory on 1 October of 144 in the bulk storeroom. This quantity in the bulk storeroom is added to the inventory of the retail store (144 + 76 = 220) to arrive at the total balance. Each time a transaction occurs in the ship's store operation, you must enter it on the NAVSUP Form 464 as follows:

Data Block and Caption	Instructions for Entry
Date	Enter the date of the transaction.
Voucher number	Enter the requisition or purchase order number, expenditure, breakout or breakback number.
Rec. from/expended to	For receipts enter vendor, naval activity, or sales outlet from which the item is received.
	For expenditures enter the sales outlet, service activity, or naval activity to which the item is expended.
	For surveys enter survey.
Received	Enter the quantity received from the requisition, purchase order, transfer, or breakout.
Expended	Enter the quantity expended on a breakout, transfer, or survey.
Balance in bulkroom or warehouse	Enter the quantity on hand in the bulk storeroom.
Total balance	This column represents the total accountability for the item. It is a running accumulated total during the accounting period consisting of total inventory for the item plus receipts minus transfers, surveys, and markdowns to zero.
	For retail and clothing departments, enter the total quantity of all receipts minus transfers, surveys, and markdowns to zero.
	For cost department this column is not used.

Make all your entries on the stock record as soon as possible after a transaction occurs. Never allow transactions to pile up; this will cause confusion, lost documents, and eventually mistakes on the stock record.

USING THE STOCK RECORD IN COMBINED RESPONSIBILITY

In combined responsibility, when the sales outlet and the bulk storeroom are operated by the same person, only those transactions that affect the overall sales outlets accountability will be entered on the NAVSUP Form 464 (fig. 2-16). This includes inventories, receipts, transfers, surveys, sales, and issues. The Balance in Bulkroom column on the NAVSUP Form 464 is not used, and breakouts and breakbacks are not entered.

ROM users will make entries to the NAVSUP Form 464 according to procedures contained in the ROM TUG. ROM users will indicate the use of combined responsibility operation in the ship's

store constants function when the operation is combined.

THE RESALE OPERATIONS CONSTANTS FILE

The resale operations constants file contains information that remains relatively constant and is needed frequently by the ROM when preparing reports and other documents. The information in this file must be changed from time to time. Some of the information will vary from one ship to the next, such as the ship's name, hull number, and the supply officer's name.

The resale operations constants function also allows the ROM user access to the retail department codes file and the ship's store constants file which contains numbers and names of each retail store and operations such as the barbershop, laundry, and so forth. While accessing the records in this function, those items that remain constant or change frequently through
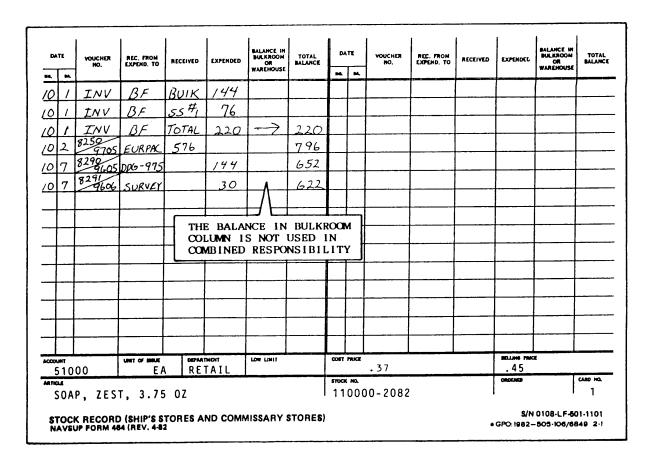

Figure 2-16.—Using the Stock Record, NAVSUP Form 464, in combined responsibility.

the accounting period can be established. Some items contained in this file will almost always have to be changed if one of the following events occurs:

● The end of the fiscal year

● The end of the accounting period

● Deploying overseas or returning to CONUS

● Change in personnel such as the ship's store officer, supply officer, and so forth

To access the resale operations constants file (fig. 2-17), you should make selection 12 from the ROM master menu. Once you access the resale operations constants menu, you have six options from which you may choose as described below:

● Maintain ship's store constants—provides the means to update general information about the ship, its personnel, and various retail operations and codes

● Maintain ship's store constants (store number/name)—provides the means to establish and maintain the ROM system table of retail store numbers or names

● Maintain retail department codes—provides the means to establish and maintain the ROM system retail department codes file

● Maintain retail markup table—provides the means for modifying the retail markup table

● Maintain end of period closeouts—provides the means to perform end of the period closeouts

● Exit to ROM master menu—returns you to the ROM master menu screen

Whichever option you choose can be accessed by depressing the appropriate selection number and the return/enter key. In this section we discuss the different options you may choose with the exception of the retail markup table and the end of period closeouts.

RESALE OPERATIONS CONSTANTS ACCOUNTING PERIOD SCREEN

The resale operations constants accounting period screen (fig. 2-18) can be accessed from the ROM constants menu if selection 1 is made. Information used by the ROM is maintained via this subfunction. Instead of requesting data each time it is required for processing, information is entered once and then changed as required. The options offered by this subfunction and what the ROM user will enter for each option are as follows:

● Accounting period beginning date—This is the date the current accounting period begins. The ROM user inputs a valid calendar date in the format DDMMMYY where DD is the day of the month between 01 and 31, MMM is the first three letters of the month, and YY is the last two digits of the year.

● Accounting period ending date—This is the date the current accounting period ends. You should input the calendar date in the same manner as described above.

```
RO6000501   *** RESALE OPERATIONS CONSTANTS MENU ***

          1. Maintain Ship's Constants
          2. Maintain Ship's Store Constants (Store No/Name)
          3. Maintain Retail Department Codes
          4. Maintain Retail Markup Table
          5. End of Period Closeouts
          6. Exit

          Enter selection and depress Return:   0
```

Figure 2-17.—Resale operations constants menu.

● Number of personnel authorized—This is the number of personnel authorized for manning aboard ship. This number is used for calculating and printing the inventory control record. ROM users will enter a positive number from 1 to 9999. Commas and decimal points are not allowed.

● Ship's UIC—Enter the ship's UIC. It should be proceeded by the service designator, normally R or V.

● Ship's name and hull number—Enter the ship's name and hull number.

● Mailing address—Enter the ship's mailing address.

● Ship's store officer—Enter the ship's store officer's name and rank.

● Supply officer—Enter the supply officer's name and rank.

● Disbursing officer—Enter the disbursing officer's name and rank.

● Fleet accounting and disbursing center—Enter the address of the designated paying office on all purchase orders for which fast pay procedures apply. This address will be included on four lines with a maximum of 30 alphanumeric characters.

● Contract bulletin number—Enter the contract bulletin number.

● Responsibility—Enter the type of responsibility your ship's store operation is operating under by entering C for combined responsibility and S for separate responsibility.

● Tape backup system—Enter H for Honeywell, I for Interyne, Z for Zenith, or O for Other.

● CARGO constant—Enter the CARGO constant. Do not exceed 14 alphanumeric characters.

After you complete all the above entries, you depress function key F1 and, if the accounting period dates are changed, the resale operations constants screen shown in figure 2-19 will be displayed, and you will verify that the beginning and ending dates for the accounting period are

```
RO600502              *** RESALE OPERATIONS CONSTANTS ***

          ACCOUNTING PERIOD                   Number of Personnel Authorized
BEGIN DATE:  01MAY87      END DATE:  30SEP87               400

   UIC       Ship Name and Hull Number        Mailing address
  V52233     USS MACDONOUGH DDG-39             FPO MIAMI FL 34092-1257

Ship's Store Officer          Supply Officer          Disbursing Officer
S.W. ANTONETTI,LTJG,USNR   G.BORN,LT,SC,USNR   S.W. ANTONETTI,LTJG,USNR

Fleet Accounting and Disbursing Center that is      Contract     Disbursing Office Symbol
    Designated as Paying Office                      Bulletin             N6071
         FAADCLANT                                   N00250
         BLDG. 132 CODE FP
         NORFOLK VA 23511-6096                    Responsibility: S   Tape Backup System:
                                                     C – Combined       H – Honeywell
                                                     S – Separate       I – Interdyne
                                                                        Z – Zenith
                  CARGO Constant                                        O – Other
                  10-000-NR-0000
                                       F1         Process
                                       F10/ESC    Exit .
```
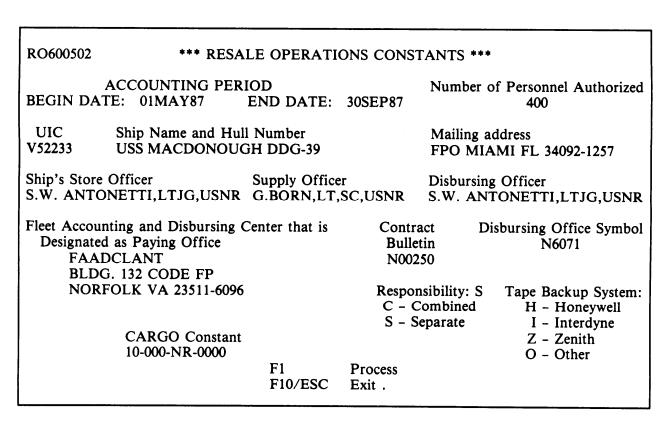
Figure 2-18.—Resale operations constants accounting period screen.

```
RO6000506    *** RESALE OPERATIONS CONSTANTS ***

                    ACCOUNTING PERIOD
-----------------------------------------------------------------------
         BEGIN DATE:  02FEB86  END DATE:  31MAY86

                       NOTE ! ! !

   The accounting period beginning and/or ending dates have been changed.

              F2   Accept New Dates
              F9   Do NOT Accept New Dates
```

Figure 2-19.—Resale operations constants accounting period information screen.

correct. If they are not correct, you will depress function key F9 and return to the resale operations constants screen to enter the appropriate dates. If the dates are correct, you will depress function key F2, and all the information you have entered will be posted to the ROM files. You will then continue processing with the accounting and appropriation data screen.

RESALE OPERATIONS ACCOUNTING AND APPROPRIATION DATA

This function is used to maintain the various data elements of the accounting classification

spread that are printed on requisitions and purchase orders. There are also several other financial control data maintained via this subfunction such as appropriation account for markdowns below cost, range of expenditure serial numbers for the accounting period, and the standard markup percentage applied to all merchandise for the accounting period.

The resale operations screen (fig. 2-20) for accounting and appropriations can be accessed from the resale operations constants accounting period screen if the accounting period beginning

```
RO6000504            *** RESALE OPERATIONS CONSTANTS ***

        Accounting and Appropriation Data – Accounting Classification
-----------------------------------------------------------------------------
   Item      Appropriation Symbol    Object      Bureau          Sub
   No.          and Subhead          Class      Cont. No.        Allot
   ALL         17X4911.2310           000        21001            0
-----------------------------------------------------------------------------
       Auth'n          Trans                     Cigarette Vending
     Acct 9 Act'y      Type         Country      Store no.    Price
       V05851          7C                                      .80
-----------------------------------------------------------------------------
    Appropriation Account      Expenditure No. Range      Std    Markup
   for Markdown Below Cost      Beginning    Ending           Percent
        17X8723.2301              9600        9699              15%

         F2         Post Changes to Resale Operations Constants
         F10/ESC    Exit .
```

Figure 2-20.—Resale operations constants screen for accounting and appropriations.

and ending dates were not changed and the return/enter key is depressed. Follow the instructions on the screen. Enter the following accounting data as it appears in the accounting classification spread on the purchase orders:

● Item number

● Appropriation symbol and subheading

● Object class

● Bureau control number

● Suballotment

● Authorized accounting activity

● Transaction type

● Country code

Enter the cigarette vending store number and the cigarette vending price if cigarettes are sold in a vending machine. Enter the appropriation account used for markdown below cost which is 17X8723.2301. Enter the beginning and ending expenditure number range. For instance, if you enter the beginning expenditure number as 9600 and the ending expenditure as 9699, the first expenditure during the accounting period will be assigned serial number 9600. Subsequent expenditures will be numbered consecutively until the ending number 9699. After 9699 is used, the next expenditure will then be assigned to the beginning number and the process repeated. The ending expenditure number may be changed during the accounting period. The last information entered on the screen is the standard markup percentage which will normally be 15 percent. After you have made all the changes required, depress key F2 and all the information you entered will be posted to the resale operations constants file.

RESALE OPERATIONS STORE NUMBERS AND NAME

A file is maintained in the ROM system data base that contains the number code and name of each retail store and resale operation. This file is called the store name constants record file. There are common store names and numbers that have been preestablished in this file. These specific store numbers will be used by the ROM system for various functions and should never be changed by the user. The numbers that should never be changed are as follows:

● 95—Fountain operations

● 96—Cost of operations-material

```
RO6000503        *** SHIP'S STORES CONSTANTS ***
NO MORE STORES

     Store Number selling ONLY Navy Standard Clothing Items:   00

          Store No.                    Store Name
             1            SHIP'S STORE
            95            FOUNTAIN OPERATIONS
            96            COST OF OPERATIONS-MATERIAL
            97            COST OF OPERATIONS-VENDING
            98            SODA VENDING MACHINE OPERATION
            99            BULK STOREROOM

   F1        Post Additions/Changes/Deletions to Store Name Constants
   F5        Return to first screen of Store Nos/Names
   F6        Display next screen of Store Nos/Names
   F8        Find Store No.:  . .
   F10/ESC   Exit   .
```

Figure 2-21.—Ship's store constants store information screen.

● 97—Cost of operations-vending

● 98—Soda vending machine operation

● 99—Bulk storeroom

The ship's store constants store information screen (fig. 2-21) can be accessed from the resale operations menu if selection 2 is made. This function allows the user to add, modify, and delete information in the store name constants file and is a very useful function because store names are printed on several reports and documents and it saves you the trouble of reentering the same information over and over again.

To use this function to add to the list of stores is quite simple. Enter the store number and name and depress function key F1. To change the store name, type the new name over the old name and depress function key F1. To delete a store, blank out the name and depress function key F1. To change a store number, first delete the old number and then add the new number. After making all changes, you can display a valid list of stores and activities by specifying the store number after the find store number field and depress the F8 key.

DEPARTMENT CODES

Department codes are used to break stock items down into particular groups for easier identification. Department codes used by ship's stores afloat are listed in the NAVSUP P-487 and the most common ones used are listed in appendix B of the ROM TUG.

The department codes screen (fig. 2-22) is accessed from the resale operations constants menu if selection 3 is made. Department codes can be added, modified, or deleted via this subfunction. Departments are added by advancing the display (using the enter key) to the end of the existing department codes list and keying in the additional department code and name in the next available space. Each screen will display up to 10 lines of information. The new department code entered will be sorted into the proper location relative to all existing department codes. To modify a department name, simply key in the new name over the old name. To delete a department, space out the entire department name. The department code cannot be changed via this subfunction. To change a department code, delete the old department record and add it back with the new department code.

```
┌─────────────────────────────────────────────────────────────────────┐
│                                                                     │
│   RO6020501            *** DEPARTMENT CODES ***                     │
│                                                                     │
│             Code                    Department                      │
│             A1        CONFECTIONS & FOODS PRODUCTS                  │
│             A2        SMOKING PRODUCTS & ACCESSORIES                │
│             A3        TAX FREE CIGARETTES                           │
│             B1        PHOTO SUPPLIES/FILM                           │
│             B3        ATHLETIC EQUIPMENT & CLOTHING                 │
│             B6        APPLIANCES AND ACCESSORIES                    │
│             C1        LUGGAGE AND LEATHER GOODS                     │
│             C2        STATIONERY PRODUCTS                           │
│             C6        HOBBY ITEMS AND GAMES                         │
│             D1        TOILETRIES                                    │
│                                                                     │
│   -----------------------------------------------------------------│
│                                                                     │
│         F1        Post Additions/Changes/Deletions                 │
│         F5        Return to first screen of Depart Nos/Names        │
│         F6        Display next screen of Department Nos/Names       │
│         F8        Find Department No:                               │
│         F10/ESC   Exit  .                                           │
│                                                                     │
└─────────────────────────────────────────────────────────────────────┘
```

Figure 2-22.—Department codes screen.

DATA FILE QUERY

The data file query is a function of ROM and can be accessed if selection 17 is made from the ROM master menu. This function provides the option to print or view 23 of the ROM data files. Each file contains two to four screens. Since there are so many files included in the data file query function, we will list each one by the selection number and name and give a brief description of the information contained in each file:

● Selection 1, transaction file—Lists all transactions written to the transaction file during the accounting period in stock number sequence.

● Selection 2, alternate transaction file—Lists all transactions written to the alternate transaction file during the accounting period. The number of records in this file should be the same as the number on the transaction data file. It is printed in data sequence.

● Selection 3, amusement machine file—Lists all records written to the amusement machine file during the accounting period. The information in this file will include, but is not limited to, the percent the amusement machine contractor retains from the total monies collected. The price per play is shown with the lease amount. The file shows the name of the amusement machine games, the new and old meter readings, the total plays, and the total cash. This file is printed in machine number sequence.

● Selection 4, alternate amusement machine file one—Lists all records written to the first alternate amusement machine file. It is printed in data sequence.

● Selection 5, alternate amusement machine file two—Lists, in contractor sequence, the records written to the second alternate amusement machine file.

● Selection 6, price change file—Lists all price change transactions occurring in the current accounting period. It is printed in stock number sequence.

● Selection 7, alternate price change file—Lists all records written to the alternate key price change file during the accounting period. It is printed in data sequence.

● Selection 8, cash receipt file—Provides a listing of cash receipts posted during the current accounting period. It is printed in machine number sequence. The information in this file contains the store number, date, and cash receipt amount.

● Selection 9, DD Form 1155 information file—Lists all header information posted to the DD Form 1155 during the current accounting period. It is printed in document number sequence (date, serial number).

● Selection 10, stock record master file—Lists the information contained in the stock record master file for each stock number. It is printed in stock number sequence.

● Selection 11, alternate stock record master file—Lists all CARGO numbers and matching stock numbers. It is printed in CARGO number sequence.

● Selection 12, NAVSUP Form 236 file—Lists the control data for each vending machine on each closeout date. It is printed in machine number sequence by date.

● Selection 13, alternate NAVSUP Form 236 file—Lists the closeout dates and machine numbers for the current accounting period. It is printed in data sequence.

● Selection 14, vending machine file—Lists all cash receipts posted to the vending machine during the current accounting period. The information in this file includes machine number, date, and the amount of cash collected. It is printed by vending machine number and by date within the machine number.

● Selection 15, store name constants file—Lists the information on file for each ship's store. It is printed in store number sequence.

● Selection 16, requisition file—Lists all outstanding requisitions and purchase orders from the previous accounting or those received during the current accounting period. It is printed in data sequence.

● Selection 17, alternate requisition file—Lists all stock numbers for which requisitions or purchase orders were made during the accounting period and the requisition or purchase order number. It is printed in stock number sequence.

● Selection 18, cash contributions file—Lists all cash contributions posted in the current accounting period. It is printed in data sequence.

● Selection 19, department file—Lists all department codes and names on file. It is printed in department code sequence.

● Selection 20, monthly cash file—Lists all records printed to the monthly cash file during the accounting period.

● Selection 21, inventory control file—Lists all records printed to the inventory control file during the current accounting period.

● Selection 22, contractor file—Lists all information on file for each contractor. It is printed in contract number sequence.

● Selection 23, document number file—Lists the control document numbers used during the accounting period.

The above files are printed or viewed by entering the appropriate selection number and following the instructions on the screen.

FILING AND POSTING

The accuracy of filing and posting documents is essential in the proper operation of any office. For ROM users, when the computer is unable to process a transaction as it is being entered, an error message will be displayed on the screen offering the user the opportunity to correct the error by entering the correct information. In manual records you are not afforded this opportunity to correct the error which may lead to several additional problems in the future. Take your time when using the ROM system or posting records manually and always file your documents according to current procedures. Use the following guidelines when filing and posting documents:

● Reference your NAVSUP P-487.

● Reference the ROM system TUG when using ROM procedures.

● Post all entries on the ship's store logs and forms in ink or use a typewriter.

● Randomly recheck all filing and posting.

● Initial all cross outs to postings.

● Process transactions as soon as possible after they occur.

In manual records erasures are not authorized. Errors will be ruled out, corrections will be made, and initials are placed after each correction by the responsible person and the ship's store officer. Information entered into the ROM will be entered by personnel designated by the ship's store officer. All corrections to the ROM are entered by the ship's store officer or an individual authorized to perform corrections by the ship's store officer. Corrections are entered using the resale operations correction function and must be reviewed by the ship's store officer. The ROM system correction audit trail report provides a listing of all corrections made during the accounting period. It is initialed by the ship's store officer and filed in the Accountability File, SSA-21.

DISPOSITION OF RECORDS, LOGS, AND RETURNS

Ship's store records, logs, and returns from the previous fiscal year should be removed from the file cabinets and placed in well-marked containers citing the fiscal year involved and stored in a suitable location on board for easy access when the need arises. Ship's store returns and supporting documents will be retained on board for a period of 2 years. After 2 years, they will be disposed of locally.